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1952 **File No.** R55-D

RH&Be **DEPARTMENT** 650 ✓ Rev (I T) dt 21/2/57

D **BRANCH**

R.S.Dep. No. 47/57.

Subject:— Audit Report on P. & A. of Dy. Ex. C.-E.-P. Dharwar.

P38E

Period ending 30-3-52.

23/3

B Class

Karnatak

P4.

File No. ARE90 (R55-D)

Sta. Sectt. Slip 24-A

593 -- [illegible], 3,000 - 7-59 -- KS*
G. R., B. D., No. 2408, dated 21-6-22.]

DOCKET SHEET

Subject:— Audit Report of the P.S.A. of the Dy. C. of E. Dharwar for the half year ended 30-9-1951.

File No. R55.

Rev. DEPT.

D. BRANCH.

References:— Dha[illegible]

Date.	To whom sent.	Notes and instructions.

Report on the audit of the Personal Deposit Account of the Collector ~~mf~~ as Deputy Custodian of Evacuee Property, Dharwar for the half year ended 30-9-1951.

Reply to be Addressed to -
THE EXAMINER, OUTSIDE AUDIT DEPARTM
Branch Office of the Accountant General, Bo
Universal Assurance Building, 4th Floor,
Sir P.M. Road BOMBAY No. 1

No.O.A.Evac/ 14440

To
The Custodian of Evacuee Property, Bombay.

The audit of the Personal Deposit Account of the Collector as the Dy.Custodian of Evacuee Property, Dharwar Dist. Dharwar for the half year ended 30-9-1951 was carried out between 21st and 24th January 1952.

2. The income and expenditure account for the half year ended 30-9-1951 was prepared during audit from the information availab from records maintained and prodcued for audit and ~~xx~~ is appended to this report.

3. There was no cash in hand in the Dy.Custodian 's Office, there being no transactions of receipts and payment in that office.

4. Previous Audit.

The audit reports for the period ended 30-9-1950 and 31-3-1951 issued under this office No.O.A./2045 dt 26.5.51 and No.O.A./5375 dt 14-8-51 are still not replied. The necessary compliance in respect of these reports should please be expedite

Current Audit:-

√ 5. Maintenance of Accounts Records:-

(a) Although the importance of maintaining all the prescribe accounts registers was stressed in the previous audit reports all the necessary registers were not maintained in various talukas. Some registers were written up during audit. The entries in these registers should be scrutinised by the Asstt:Custodians and initials them in token of ~~mxm~~ check. The registers mentioned below are still not being maintained by the Asstt:Custodians.

Name of Taluka	No. of the registers prescribed. under ac
Dharwar	15,18,27,29,19 & 30.
Gadag	15,19,27,28 to 30,
Ranebenur	19,27
Ran	19,29 & 30.
Nargund	19,25,21,24 & 23
Kundagol	15,18,19,27 ,29 & 30.
Navalgund	11,15,18,19,27,29 & 30
Haveli	10 & 27.

(b) In the following cases the registers are either incomplete or incorrectly maintained.

(1) Hubli:-Register No.27 was incomplete. This should please be completed.

Register No.29 has not been correctly maintained. Transactions relating to each evacuee are noted on separate pages. One consolidated account only should be maintained.

(2) Gadag:-The cash book is maintained on separate folios for each evacuee. Cash and treasury transactions are not shown seperately. The balance at the treasury is not therefore worked out in the cash book.

(3) In Dharwar and Ran Talukas the cash book is maintained in L.P.G.IV which is used for supply accounts.

(c) The accounts registers in most of the talukas are maintained in loose sheets of papers. Strongly bound registers should be used for maintaining the accounts.

(d) A consolidated pass book for entire district is maintained in the Treasury Office. It is not therefore possible for each Asstt:Custodian to verify the balance in the Personal Deposit Account individually and to give the certificate prescribed under note below rule 45 of the Administration of Evacuee Property Rules. It is, therefore, necessary that a consolidated day book and Form 29 should be maintained in the office of the Dy.Custodian and the reconciliation of the treasur pass book with departmental books should be done every month.

6. Irregular withdrawal of money from Treasury:-

According to rule No.42(2) ibid, all payments are required to be made by cheques. In this district all payments are being made by amounts drawn on abstract billls and the charge the charge is debited to "57-Miscellaneous" instead of the "Personal Deposit Accounts". The procedure of withdrawals on abstract bills has since been stopped. However the adjustment in respect of the amount so far debited erroneously to the head "57-Misc." should be carried out early in consultation with the Accountant General, Bombay.

7. Cusotdian's fees:-

The Custodian's fees are not being credited regularly in all the talukas except Hubli Taluka. A sum of Rs.7,067-3-9 is still to be credited on this account. Early steps should be taken to credit this amount after necessary verification as to the correctness of the amount recovered.

8. Arrears of rent:-

In the following cases the rent of premises let out is not re-covered for a long time:-

(i)Nargund Taluka:- House of Hussain Minya Killedar occupie by his brother. The rent due upto the end of December 19 is Rs.89-15-0.

(ii)Hubli Taluka:- House of Shri A.M.B'baywalla occupied by one Shree B.M.Bindra. No rent is paid since April '51. Early steps should be taken to recover the amounts.

9. Kundgol Mahal:-

(a) The Mahalkari Kundgol has paid a sum of Rs.252-3-9 to Shree Saibanavar although an amount of Rs.2,388-6-2 was to be recovered from him as pointed out in para 5 of the audit report for the period ending 30-9-50. This amount was paid is not clear. The account records relating to the transactions between the two parties were not produced to verify the correctness of the charge.

No action appears to have been taken to recover the amount of Rs.2,389-6-2.

(b) A rent of Rs.75-10-0 is paid hire of godown at Gundgeri. The sanction of the Dy.Custodian to hiring the godown in questio is wanting

10. Nargund Taluka:-

The evacuee Shri Haji Suleman in this taluka has got some shares in the K.C.C.Bank. No dividend ~~has been collected~~ has been collected from the Bank so far. Enquiry should be made whethe any amount is due to the evacuee on this account and if so the amount should be collected early.

11. Hubli Taluka:-

A sum of Rs.[illegible],724-12-0 was received as payment of deposits towards purchase of movable property of Shree Dawood Musa. This amount has been credited into the Revenue Deposit. As all transac-tions relating to evacuee property are to be made from the Perso-nal Deposit Account, this amount should be trasnferred from the Revenue Deposits to the Personal Deposit Account. The necessary adjustment should be carried out very early.

12. Gadag:- Cases of avoidable expenditure:-

The Mamlatdar Gadag has appointed a clerk from 1 4-12-49, on a monthly pay of Rs.82-8-0 His pay is debited to the account of the evacuee Shree Dawood Musa. His appointment was made on the ground that the accounts books of Shree Dawood Musa were maintained in Gujrati and there being no clerk knowing the language, his services were necessary to reply inquiries.

Actually no business was carried out after the property was taken over. There does not seem to be any justification to appoint a full time clerk as there was no sufficient work for him. The purpose could havebeen served by engaging a part time clerk for translating the records wherever neces

Two watchmen were also engaged to watch the movable proper of the two evacuees in the taluka. All the movable properties were disposed of in Oct.'51. The services of the clerk as well as the watchman are continued to date.

The entire expenditure on the pay of the clerk as well as the expenditure incurred by continuing the watchmen after the properties were disposed off is unnecessary. This is brought to the special notice of Govt. for taking such action as they deem necessary.

(b)At the time of taking possession of the property of Shree Aba Tayab one Shree Jagadish Seth declared that some of his money was in the cash box of the evacuee.The cash box was sealed in the presence of a panch without ascertaining the amount contained in the box.The seal was opened at the time of auctioning the cash box, a sum of Rs.260-6-6 which is stated to have been recovered from the box was credited to Treasury.From the papers produced for audit it is not clear whether the cash box was opened in presence of a Panch,as otherwise the correctness of the amount stated to have been found in the box cannot be verified.The matter requires to be investigated by the Dy.Custodian at an early date.

13. Income and Expenditure account and Balance Sheet:-

a) A-rrears outstanding against debtors of evacuee.

A large sum of Rs.17,689-3-0(Rs.11,686-11-3 plus Rs.6,002-7-9)is still outstanding against debtors of evacuees. The progress of recovery is very slow.A sum of Rs.300/-only has been recovered during the six months under audit.The recovery of the outstanding balance should be effected very early.

(b)Reconciliation between the balance at the Treasury as per Departmental books and as per Treasury Figure:-

4

The balance at the Treasury on 30-9-51 was Rs.49,439-11-8 while the balance as per departmental books works upto Rs.1,00,176-0-7.The difference requires to be reconciled.A large difference between the treasury figure and departmental figures is being continued since long without any attempt to reconcile it.Early steps are therefore necessary to reconcile the figures.

14. General:-

The state of accounts in all the Talukas (except Hubli Taluka)and especially in Gadag Taluka is very unsatisfactory. This unsatisfactory position continues without any attempt at improving it.Important accounts registers are not maintained (Para 5).Amounts have been withdrawn on abstract bills and the charge is incorrectly debited to "58-Misc." (Para 6).Custodian's fees are not regularly recovered(Para 7). Rent is heavily in arrears (Para 8).Sanction for hiring a godown was not obtained (Para 9).Amounts of dividend due to an evacuee were not collected for the Bank(Para 10).Certain receipts were credited to a wrong head of account(Para 11). No attempt is made to recover the amounts from debtors of evacuee although the amounts involved are very large(para 13(a)-Unnecessary expenditure is being incurred (Para 12).Reconciliation of balances as per departmental books and treasury books is not carried out though large difference between the figures were noticed. Streneous efforts and personal attention on the part of the Dy.Custodian is needed to effect improvement.

28/1/52

Sd/-S.Srinivasa Rao.
ASSTT:EXAMINER,OUTSIDE AUDITS.

REHABILITATION DEPARTMENT
File No. R55
S. No. 7434 D
Date 3 MAR 1952

No.O.A.Evac/ 14461

Copy forwarded to:-

(1)The Secretary to the Govt.of Bombay,Rehabilitation Department,Bombay.

(2)The Secretary to the Govt.of Bombay,Finance Department Bombay.

(3)The Custodian General of Evacuee Property ,Old Secretariat,Delhi.

(4)A.A.O.I/C D.A.XBII Section, A.G.'s Office, Bombay.

(5)Dy.Custodian of Evacuee Property,Dharwar.

(6)Sr.Auditor (A.P.V.)for note and very early return.

Srinivas Rao
28/2

Asstt:Examiner,Outside Audits.

7

r for the half year 30-9-51.

Incdme		
By rent received		1,184- 0-0
By rent receivable		87- 0-0
By gain on sale of immovable property		
Book values:-Gadag	5273- 0-0	
Darwar	363- 8-0	
	5636- 8-0	
Sold:-Gadag	5517- 4-0	
Djarwar	337- 0-0	
	5854- 4-0	217-12-0
By excess of expenditure over income		7,299- 6-0
		8,788- 2-0

20-9-1951.

Assets.		
Immovable property as on 31-3-1951	2830- 0-0	
Less amount realised against mortage loan	1133- 0-0	27,217- 0-0
Movable Property as on 31-3-1951	3059- 2-0	
~~add~~	0- 8-0	
deduct book value of property sold for Rs.5854-4-0	5636- 8-0	24,733- 2-0
Sales proceeds remairing to be recovered as on 31-3-51	10[illegible] 8-0	
Current	11[illegible] 0-0	222- 8-0
Sundry debtors as on 31-3-51	1789- 3-0	
Less amount received	300- 0-0	17,689- 3-0
Rent recivable as on 31-3-51	101- 0-0	
Less realised	45- 0-0	
	56-0-0	
Add outstanding for the period	87- 0-0	143- 0-0
Cash Balance as on 31-3-51	9849- 10-4	
Add cash receipts	296-15-10	
	10146-10-2	
Deduct less pedrditure	970- 9-7	
	1006- 0-7	100176- 0-7
Excess of expenditure over income		7,299- 6-0
		1,77,480- 3-7

Sd/-
for Collecto& Dy.Custodian of Evacuee Property,
Dharwar.

Income and Expenditure Account of the Dy.Custodian of Evacuee Property,Dha

Expenditure	Rs.	Rs.
Custodian 's fees		
Paid Hubli	632- 6-7	
Payable:Other Talukas	1206-15-5	1,739- 6-0
To Establishment charges		
Paid Hubli	620- 0-0	
Gadag	1824-14-3	
	2444-14-0	
Payable Hubli	65- 0-0	
Gadag	144- 0-0	
	209- 0-0	2,563-14-3
To Cartage Labour etc.		
Paid Hubli		15- 0-0
To Rent		
Paid Hubli	135- 5-0	
Gadag	2810- 3-0	
Kundagol	427-13-9	
Dharwar	66- 3-0	
	3439- 8-9	
Payable	302- 1-0	3,741- 9-9
To Sales tax		638- 4-0
		8,788--2-0

BALANCE SHEET AS

Liabilities:-		
Capital		
Capital as on 31-3-51	177030- 8-4	
Less loss for the period ending 31-3-51	7441- 0-0	
	1,69,589-8-4	1,69,589- 8-4
Custodian 's fees to be paid		
due upto 31-3-51	5860- 4-4	
due for the period ending 30-9-51	1206-15-5	
	7067- 3-9	7,067- 3-9
Rent outstnaing		
Upto 31-3-51	52- 0-0	
From 1-4-51 to 30-9-51	302- 1-0	354- 1-0
Establishment charges outstanding		209- 0-0
Amount found from the Treasury of Abba Tayab alleged to be kept threre bt Shri Jagadish Seth		260- 6-6
		1,77,480- 3-7

Note:-Some properties of Shri Bawood Musa Kasam were suctioned in Hubli Taluka and ~~xxxx~~ a sum of Rs.2,724-12-0 has been received from highest bidders as deposits.Pending approval of sales by Dy.Custodian the amount is credited to Revenue Deposit.

wg/22.2

R.H.D.
8

Pl. see the foregoing audit-report (S.1-7) No. OA.Evac/14440 dt. the 29th Feb 1952 of the P.S.A. of the Dy. Cor.E.G. Dharwar for the half year ended 30-9-1951. addressed to the Cor.E.G. B'bay and copy to this Deptt.

The Cor.E.G. B'bay may be requested to forward his remarks on the irregularities pointed out therein by the Exam. OAD. on the audit-report especially in paras 5, 6, 7, and 12.

The accompanying draft-letter (S.F.) may issue.

P.H.S.
13/3/52

5/4/5

~~A.S.~~

15/4

Letter

15/5

To

The C. of E.G. B'lore

No:- R55/7434-D.

R.H.D.

Secretariat Annexe
B'lore, dt. Mar. 1952.

19 MAY

Subject:- Audit report of the
P.D.A. of the Dy. C. of E.G.
Dharwar for the half
year ended 30-9-51.

F.C. please

Reference is audit report no. OA Evac/14440 d. the 29th Feb. 1952 from the Exam. O.A.D. addressed to you and copy to this Deptt. on the subject noted above.

The Exam. O.A.D. has pointed out certain irregularities especially in paras 5, 6, 7 and 12 on the audit report. Pl. intimate to Govt. at a very early date what action is being taken to set right the irregularities pointed out in the audit report. ~~Reply is~~ Replies to the several points referred to in the audit report should be forwarded to the Exam. O.A.D. and copy endorsed to Govt. Orders of Govt in cases where this may be necessary should also be taken as early as possible

ISSUED
19 MAY 1952

15/4

o/c

For Secy. to the Govt. of B'lore.

R.H.D.

R.M.P. 15/4/52

copy to:

copy to:-

The Exam. O.A.D

The F.D.

The Coll and Dy. C.O.T.E.P.

Await till 1/7/52

20/5

EXPRESS REMINDER.

No.CEP/Audit/16/9-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 19th November,1952.

To

The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: Audit Report on the Personal Deposit Account of the Deputy Custodian of Evacuee Property, Dharwar for the period ended 30-9-1951.

Ref: Examiner,Outside Audit's No.OA/Evacue/1440, dated 29-9-52 and your letter No.EVC,dt.7-[illegible]

****

Your initial replies to the audit report referred to above are still not received. These should be forwarded in the annotated form(5 copies) immediately.

19.11.52
Accounts Officer,
Custodian of Evacuee Property,Bombay.

DEPARTMENT
RSS
40844 D
NOV 1952

Copy to :-
1. The Custodian General of Evacuee Property,
2. The Examiner,Outside Audit Department, Bombay.
3. The Secretary to the Governmente of Bombay, Rehabilitation Department, Bombay.

Kis
D

For information

A
24/11/52

Supdt

M. await with
pus

Express.
Reminder

No.CEP/AUDIT/16/9-51.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 4th March, 1953.

To

The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: A.R. on the P.D. Account of the Dy.C.E.P. Dharwar for the period ended 30.9.51.

Ref: This office letter of even number dated 19th November, 1952.

....

REHABILITATION DEPARTMENT
File No. R 55
S. No. 9254.
Date 5 MAR 1953

Your initial replies to the above audit report are still awaited. These may please be forwarded immediately in the annotated form (3 copies).

Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-
1. The Examiner, O.A.D., Bombay,
2. The Secretary to the Govt. of Bombay, R.H.D.,
3. The Custodian General of Evacuee Property, New Delhi.

J.4/3.

Rnn

D

for information

9/13

9/7

Surd

13/3

Dharwar. No 4

G. R., G. D., No. [illegible]

DOCKET SHEET

Subject :— Audit, Repert on Personal Deposit Account of the collector as Dy. Custodian of Evacuee Property, Dharwar.

File No. R/55/24326-D.

Rehabilitation

'D' [illegible]

Reference :— Half year ending 31-3-1952

Date	To whom sent	Notes and instructions	[illegible]

Report on the audit of Personal Deposit Account of the Collector as Dy.Custodian of Evacuee Property,Dharwar,for the half year ending 31-3-1952.

Reply to be Addressed to:-
THE EXAMINER, OUTSIDE AUDIT DEPARTMENT,
Branch Office of The Accountant General, Bombay,
Universal Assurance Building, 4th Floor,
Sir, P. M. Road, BOMBAY No. 1

No.OA/ Evac/

To
The Custodian of Evacuee Property,
Bombay.

The audit of the Personal Deposit Account of the Collector as Dy.Custodian of Evacuee Property,Dharwar,for the half year ending 31-3-1952 was carried out between 12th and 14th June 1952. The income and expenditure account and balnce sheet for the half year ending 31-3-1952 as prepared by the Collector as Dy.Custodian ,Dharwar,are appended to this report.

2. The cash in hand with the Dy.Custodian was 'Nil'there being no transactions of receipts and payments in thatoffice.

Previous Audit.

3. (1) Para 2(c) of the A.R.ending 30-9-50:-
It may please be explained how the certificates of agreement between the balances in the ledger and the cash in hand and Treasury as per rule 13(J) were furnished in the absence of the registers in forms 18 and 20.

(2) Para 3 ibid:Gagag Taluka :Short collection of auction sale proceeds of movable property of Shri Dawood Musa:-
The recovery of Rs.100-8-0 being the short collection of auction sale is still awaited and may please be expedited.The reasons therefor may also be stated.

(3) Para 4 ibid:-Evacuee Property issued free of cost by the Asstt:Custodian and Mamlatdar,Hubli:-
Sanction of the competent authority to this unauthorised action xx of the Asstt:Custodian Hubli is awaited.

(4)Para 6 ibid:-Navalgund Taluka Evacuee Property not brought to regular Account:-
The reply that all the movable property was brought to register could not be verified as the register was not produced for audit.The register may be duly completed and shown at the time of next audit.

(5)Para 7 ibid Dharwar Taluka Delay in remittances of cash into Treasury:-
The matter is stated to be still under correspondence the result of which is awaited.

(6)Para 8(a) ibid Hubli Taluka Discrepancies in Movable Property:-Report regarding the correctness of the Panch valuation of the movable property is still awaited and the same may please be expedited.

(7)Para 11 ibid Audit Note:-The replies to Audit Note are still awaited.The audit note may please be replied to early and returned in original to this office duly replied to .

(8)Para 5 of A.R.ending 31-3-1951 Account of Shri Dawood Moosa with Shri Saibannavar:-It may please be explained how the liability of Rs.182-3-9 of Dawood Moosa was accepted by the Mahalkari Kundgol without the support of vouchers or acknowledgement of Shri Dawood Moosa.

(9)Para 6(iii) ending 31-3-1951 Rent for custody of movable property at Hubli:-The property consisting of empty tins and barrels woth Rs.2636-0-0 only is remaining in the godown.Its disposal by auction may please be expedited in order to avoid recurring payment on account of rent of a godown and further loss due to deterioration of the property.

(10)Para 6 of A.R.ending 30-9-51:-Irregular withdrawal of money from Treasury:- The necessary adjustment of the amounts drawn on abstract bills by debit to P.D.A.and credit "57-Misc." with the consultation of the A.G.Bombay is still awaited. ×

×. (11) Para 8(i) ibid Arrears of rent
The recovery of rent of Rs. 85-15-0 is still awaited

(11)Para 9(a) of A.R.ending 31-9-51 Kundgol Mahal:-
The account records pertaining to transactions of Shri Saibanavar and payment of Rs.252-3-9 were not produced for --

for verification.The same may please be produced at the time of next audit.

(13)Para 9(b) of A.R.ending 31.3.51 Kundgol ~~Taluka~~ Mahal:-

The sanction of the Dy.Custodian Dharwar to hire the godown at Gudgeri at Rs.75-10-0 per month is still awaited.

(14)Para 11 of A.R.ending 31-3-51 Hubli Taluka:-

The adjustment of Rs.2724-12-0 by credit to P.D.A.and debit to Revenue Deposit is still awaited and may please be expedited.

(15)Para 12 (a) of A.R.ending 31-3-51:-Gadag Cases of avoidable expenditure:-Report to Govt.on the appointment of a clerk and two watchmen at Gadag Taluka when there was no sufficient work is awaited.Early action may be taken and order of Govt.communicated to this office.

Current Audit.

4. Non-maintenance of registers:-

(a)The registers maintained by the Asstt:Custodian were checked.But the Dy.Custodian of Evacuee Property has also got to maintain the consolidated accounts requisite registers etc. prescribed under the Administrative of Evacuee Property(Central) Rules 1950 as the P-D.A.stands in his name.All the requisite registers may please be written from Taluka records and produced for scrutiny at next audit.

(b)The register of movable property maintained by the Mamlatdar and Asstt:Custodian ,Gadag is found to be ~~xx~~ incomplete.This register may please be ~~xxxx~~ rewritten from the records authenticated by Panchas and the discrepancy enumerated in para 7(iii) below investigated. The result,thereof, may please be communicated to this office.

5. Nargund Petha:-

(a)Agricultural Income ~~and~~ of Evacuee Shri Md.Usman Husemiya Kalledar of Nargund:-

From the correspondence on the subject,it was noticed that the above named person left India in the time of partition. He was declared as an evacuee on 27-1-51 and one-eighth share in the Agrl.Income of his family consisting of eight brothers was declared as Evacuee Property.The agricultural income of Rs.21-5-6 for the year 1951-52 alone has so far been recovered. Since the property vested in the Dy.Custodian from 15-8-47 (probable date on which the evacuee left India) vide section 8(a) and (b) of the Administration of Evacuee Property Act '50, the recovery of the Evacuee's share of agricultural income from 15-8-47 and onwards may please be effected under intimation to this office.

(b)Similarly the date on which the evacuee Shri Ahmedsab [illegible] Katib of Haveri Taluka left India for Pakistan may please be ascertained and his share of Agricultural income from the date recovered as only income for the years 1949-50, and 1950-51 and 1951-52 has so far been recovered.

(c)All such omissions may please be gone through ~~the~~ and recoveries wherever necessary effected and credited to the P.D.A

6. (a)Arrears of rent:Hubli Taluka:-

A sum of Rs.52-0-0 being the rent for the year 1951-52 is due from Shri B.M.Bindra,who is the occupant of a house belonging to the Evacuee Shri A-M.Bandaiwala, Expeditious steps may please be taken to recover the arrears of rent and the same credited to the P.D.A.

(b)A portion of a house belonging to the evacuee Shri H.A-Latif is vacant from March 1952 upto this date at Hubli. Early steps may please be taken to let this part to avoid the further loss of rent. revenue

7. Balance Sheet:-

(I)Additions to capital :- Rs.3693-7-4:-

(i)This amount comprises of the following items:-

	Rs.As.P
1. Balance of the current account of Shri Dawood Musa with the Imperial Bank of India Hubli recovered on 10-12-51	1902-13-4
2. Debits of 14 pathans recovered by Civil Court, Hubli	1040-10-0
3. National Savings Certificates of Shri H.Suleman Haji Kathewadi of Nargund	400-0-0
4. Bank Shares of Shri H.Suleman Haji Katewadi of Nargund	350-0-0
Total	3693-7-4

(a) The National Savings Certificates of the Evacuee are still stated to be in custody of the relatives of the Evacuee. They may please be obtained from them and kept in the Treasury for safe custody.

(b) Dividend of Rs.5/- on the Bank share of Rs.100/- only has been recovered. Recovery of the dividend on other Bank shares from the date of partition when the evacuee is stated to have left for Pakistan is still awaited and may please be expedited.

(c) The Dy.Custodian of Evacuee Property Dharwar declared fourteen pathans in Hubli Taluka as evacuee vide ~~under~~ his No.E.V.C.D.L.733 of 12-12-51 during the period under audit. These pathans had obtained money decrees in the Court of the Civil Judge Jr.Div.Hubli. The exact amount of debt due to evacuees and for which the decrees have been passed were not available for audit. The total amount of debit due to each evacuee may please be ascertained and shown at the time of next audit as only an amount of Rs.1040-10-0 has so far been recovered.

(II) Custodian's Fees Rs.8551-9-9:- Credit of this amount to Govt. by debit to E.L.A. is still awaited and may please be expedited.

(III) Amount in Treasury of Abba Sauch alleged to have been kept there by Shri Jogaich worth Rs.[illegible]-6:-
The result of the investigation suggested in para 12(b) of the A.R. for the half year ending 30-9-51 is still awaited and may please be expedited.

(IV) Movable property Rs.23,261-6-0:-
The movable property actually in custody of the Dy.Custodian as on 31-3-52 consists of the following:-

Hubli	Rs.2638-0-0
Ranebennur	Rs. 92-8-0
	Rs.2730-8-0

The large difference of Rs.20,530-14-0 between the actual balance and that as per balance sheet is stated to be due to the following reasons:- The movable property of the evacuee was symbolically taken possession of, in Gadag Taluka, on 24-3-49 and its valuation in the balance sheet was based on the Panch valuation of the property on that date. And the actual possession of the property was taken on 25-10-49. During this interval, the business of the evacuees was allowed to be conducted by the evacuees itself. The transactions of the business during this interval need to be fully enquired into to see that the sale proceeds of the movable property of the book value of Rs.20,530-14-0 were duly credited to the E.L.A.

(V) Short collection of auction sale proceeds Rs.109-8-0:- The recovery of Rs.109-8-0 (vide details in para 3 of the A.R. for the period ending 30-9-50) is still awaited and may please be expedited.

(VI) Sundry debtors:- Rs.17,489-3-0:- Clearance of this amount (Hubli Rs.5802-7-9 Gadag Rs.11,686-11-3) recovery due from debtors of Evacuees is still awaited and may please be expedited.

(VI) Cash at Treasury as per departmental accounts works out to Rs.1,10,301-3-5 as against Rs.38,390-13-6 shown in the Treasury accounts. The reconciliation of ~~akxx~~ this large difference may please be effected in consultation with the Treasury Officer, at an early date.

8. General:-
The general state of accounts is far from satisfactory in view of the non compliance of the many paras of the previous audit reports (vide para 2), Non maintenance of registers (vide para 4), Non recovery of evacuees' share of [illegible] para 5,

PTO

The serious discrepancy now noticed in the accounts of movable property of Gadag Taluka (vide para 7(iv).Large outstandings on account of sundry debtors(vide para 7(vi) non ~~xxxxx~~ reconciliation of Treasury and Departmental cash balances (vide para 6(vii) The Collector is requested to pay personal attention to set right these irregularities.

REHABILITATION DEPARTMENT
File No. R.55
S. No. 24326
Date 10 JUL 1952

10/7

Asstt:Examiner,Outside Audit.

No.CA/Evac/4538 10/7/52

Copy to the:-

The Secretary to the Govt.of Bombay,Rehabilitation Deptt.Bombay.
The -do- Finance Deptt.Bombay.
The Custodian General of Evacuee Property,Old Secretariat,Delhi.
The Dy.Custodian of Evacuee Property, ~~Bombay~~ Dharwar.
The A.A.O.I/C D.A.XVII,A.G.'s Office,Bombay.
For next audit

Srinivas Rao
9.7

Asstt:Examiner,Outside Audit.

vvg/7.7.

Office of the Collector and Dy.C.E.P.:Dharwar.
Income and Expenditures A/c for the period from 1-10-51 to 31-3-52.

Expenditure.		Rs.	Rs.	Income		Rs.
To Custodian's fees: 10% on 4776-8-0		477-10-0		By rent(received)	1187- 0-0	
20% on 5519-0-10		1103-14-0	1581- 8-0	(receivable)	112-0-0	1299- 0-0
To loss on auction sale :- Book value		1471-12-0		By sale proceeds of auction omitted in the chart		4776-8-0
Less realised		994- 4-0	477- 8-0	By dividend on Bank shares of Evacuee		5- 0-0
To Pay of watchmen payable at Publi			585- 0-0	By genl.income		21-5-6
To rent payable			358- 5-0			
To Misc.expenditure(omitted in past)			73- 4-0			
To excess of income over expenditure			2026- 4-6			
			6101-13-6			6101- 13-6

Balance sheet as at 31-3-1952.

Liabilities.	Rs.		Assets.		
Capital as at 30-9-51	169589- 8-4		Immovable property		27217- 0-0
Less loss upto 30-9-51	7299- 6-0		Movable property	24733- 2-0	
	162290- 2-4		Less auctioned book value	1471-12-0	23261- 6-0
Rs			Short collection of auction sale proceeds		109- 8-0
Add 1902-13-4			National Saving Certificates		400- 0-0
1040-10-0			Bank shares		350- 0-0
400- 0-0			Sundry debtors	17689- 3-0	
350. 0.0	3693- 7-4	165983- 9-8	Less received	200- 0-0	17489- 3-0
Custodian fees	7067- 3-9				
Less paid	97- 2-0		Rent receivable	143- 0-0	
	6970- 1-9		Less received	55- 0-0	
Add due for the period	1581- 8-0			88- 0-0	
	8551- 9-9	8651 - 9-9	Plus receivable	112- 0-0	
Rent outstanding				200- 0-0	200- 0-0
	354- 1-0		Cash at Treasury on 31-3-1952		110301- 3-5
Add	358- 5-0				
	712- 6-0	712-6-0			
Estt.charges	209- 0-0				
Add	585- 0-0	794- 0-0			
	794- 0-0				
Amount from the treasury of Abba Tayeb alleged to be kept there by Shri Jagdish Seth		260- 0-6			
Excess of income over expenditure		3026- 4-6			
		179328- 4-5			179328- 4-5

Dharwar,18th June 1952.

Sd -
for Collector & Dy.C.E.P. Dharwar.

Submitted.

RHD
D. Br

The copy has been addressed to the C of E.P who will take the necy action. Further communication may be awaited.

11/7/52

11/7
For A.S.

B. Br to take
16/7/52

11/8/5

D.O.No.CEP/Audit/16/III-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,

Dated the 22nd August,1952.

Dear Shri

Please refer to the audit report on your 'Personal Deposit Account' for the half-year ending 31-3-52 forwarded by the Examiner,O.A.D.under No. OA/EVAC/4537,dated the 10th July,1952.

Your replies to the objections raised in the audit report have not yet been received. The replies to the previous audit report forwarded by the Examiner,O.A.D.under his No.OA/Evac/14440,dated 29-2-1952 are also still to be received. The Examiner O.A.D.has repeatedly pointed out in all the four audit reports received so far that the state of accounts is unsatisfactory and requires your personal attention for setting right the irregularities.

Some of the irregularities mentioned by audit are of a serious nature and require immediate action. They are re-iterated below and brought to your personal notice.

(1) The Departmental records show a balance of Rs.1,10,301-3-5 in treasury whereas the treasury records show a balance of Rs.38,390-13-6 only.(Para 7(vi) audit report 3/52). Similar discrepancy has been pointed out by audit in previous reports also. The difference in the balances is considerable and calls for immediate investigation.

(2) Some moveable Evacuee Property has been given free of cost by the Mamlatdar Hubli to a Displaced Person. His action appears to be highly irregular.(Para 4: Audit report Sept.1950).

(3) The sale proceeds of Evacuee Property realised by the Assistant Custodian Dharwar Taluka

Contd...(2).

on 25-4-50 were remitted to the Treasury on 5-12-50 i.e. after nearly 8 months. The inordinate delay requires investigation. (Para 7 : Audit Report Sept. 1950).

(4) Amounts were drawn on abstract bills by debit to "57-Miscellaneous" when the expenditure should have been paid by cheques from Personal Deposit Account. (Para 6: Audit Report 9.51).

(5) Basic registers not maintained in the office of Deputy Custodian of Evacuee Property. (Para 4 : Audit Report March, 1952).

(6) Large difference of Rs.20,530/14/- between the actual balances and the balance as per balance sheet in the accounts of moveable property in Gadag Taluka. (Para 7(iv) Audit Report 3.52).

The necessity to set right the above irregularities without any delay needs no emphasis. May I, therefore, request you to take immediate action on all outstanding items in the audit report and to forward detailed replies as early as possible.

Yours sincerely,

Sd/-

(B.D. MIRCHANDANI.

To

Shri R.J. Rebello, I.A.S.,
Collector and Deputy Custodian of
Evacuee Property,
DHARWAR.

Copy forwarded with compliments for in informatin to :-

1. The Examiner, Outside Audit Department, Bombay.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Custodian General of Evacuee Property, New Delhi.

26.8.52
Accounts Officer,
Custodian of Evacuee Property, Bombay.

M.22/8.

A/S
2718

REHABILITATION DEPARTMENT.
File No. R 4155
S. No. 30187
Date 27 AUG 1952

RHD
D

For information.
Further communication may be awaited in the matter.
9-9-52
4515
For A.S.

No.CEP/Audit/16/III-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 21st October, 1952.

To

The Examiner Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir P.M.Road, Bombay No.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Dharwar for the Period ended 31-3-1952.

Ref: Your letter No.OA/Evac/4537 dated 10-7-1952 forwarding the above audit report and Dy.Custodian of Evacuee Proper Dharwar letter No. EVC/ADT dated 16-9-1952 furnishing replies to th audit report.

****

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Dharwar, is also being asked to take immediate action on these remarks and intima

further compliance under advice to you.

22.10.52
Accounts Officer,
Custodian of Evacuee Property,Bomba

R55
37158

1. Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property,'P' Block, New Delhi together with a copy of the annotated audit report, with reference to his No.1/2(15)/2/(SAA)/52, dated 22nd July,1952.
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay, with the copy of the annotated Audit Report.
3. The Secretary to the Government of Bombay, Finance Department,Bombay.
4. The Deputy Custodian of Evacuee Property, Dharwar with reference to his EVC/ADT dated 16-9-52. He is requested to take immediate ~~copy f~~ action on the remarks furnished in column 4 of the annotated report and report compliance under intimatio to the Examiner, Outside Audit Department, Bombay.

A.21/X.

Regd
D

For information

A
27/10/52

28/10

Suptt Regd

Ast
with
pps.

	Objection raised by	Remarks of the office inspected.	Remarks of the Custodian.	Remarks of the Custodian general.	Remarks of the audit office
1	2	3	4	5	6
I.	PREVIOUS AUDIT.				
1.	Para 2a of the A.R. ending 30-9-1950.				
	It may please be explained how the certificates of the agreement between the balances in the ledger and cash in hand and treasury as per rule 13(j) were furnished in the absence of registers in Forms 18 and 20.	The necessary certificate was furnished on the strength of the certificate given by the Assistant Custodians Form No.25 has now been maintained in this office.	The replies are not clear.The D.CEP.should please state whether the Form No.16 & 28 prescribed under A.E.P.(Central)Rules 1950 has been maintained upto-date &the balances in the Evacuee's Ledgers reconciled with the balance on hand & Treasuryyas required in Rule 40&45 of A.E.P.(Central)Rules 1950.		
2.	Para 3 of the A.R. ending 30-9-1950: Gadag taluka. Short collection of auction sale proceeds of Dawood Musa-				
	The me recovery of Rs.107-3-0 being a short collection of auction sale is still awaited and may please be expedited. Reasons therefore may also be stated.	The report is awaited from the Mamlatdar Gadag. He has been expedited and is being expedited again. The necessary compliance report will be submitted on receipt of his report.	This is a long outstanding item.It is not clear why the report from Mamlatdar is not forth coming for such a long time. Dy.C.E.P.is requested to call for explanation of the individual concerned and forward to this office. The matter should be expedited.		
3.	Para 4 of A.R.ending 30-9-1950. Evacuee Property issued free of cost by the Assistant Custodian and the Mamlatdar Hubli.				
	Sanction of the competent authority to this unauthorised action of Assistant Custodian Hubli is awaited.	The matter was referred to the Custodian of Evacuee Property Bombay for approval of the Mamlatdar's action.	Dy.C.E.P.is requested to report further progress regarding recoveries made.		

Report regarding the correctness of the Panch valuation of the movable property is still awaited and the same may please be expedited.	The Assistant Custodian Hubli reports that the valuation of ~~xx~~ movable property was app.Rs. 12322-2-6 from the very beginning of the administration and the p.c. in that connection is not available now. He further reports that the valuation of Rs. 16221-16-0 was arrived at on other records available in the office He however reports that the records will be searched and ~~x~~ the correct value will be ascertained. He is being directed to do so immediately. The final report will be submitted on receipt of his report.	Deputy Custodian of Evacuee Property is requested to give special attention to audit queries of such nature. This is serious descripancy and should be settled without delay.
7. Para 11 of A.R.ending 30-9-1950:		
The replies to the audit note are still awaited. The audit note may please be replied to early and returned in original duly replied to.	The reports of the Mamlatdars concerned are awaited. They are being expedited. Replies will be submitted on receipt of their reports.	It is regretted to note that the Audit Report is not yet returned to Examiner, O.A.D. Dy.C.E.P. is requested to return~~ed~~ the same immediately.
8. Para 5 of A.R.ending 31-3-1951:		
Accounts of Shri Dawood Musa with Shri Dawood Musa with Shri Saibannavar:	The Mahalkari Kundgol reports that the amount of Rs.182-3-9 was paid to Shri Saibannavar on the strength of the entry in the account book of	The books of account may be seen in the next audit. Attention of Dy.C.E.P. is invited to Rule 22 of the Administration of Evacuee Property(Central) ~~1950x~~ Rules 1950

	It may please be explained how the liability of Rs.182 -3-9 of Dawood Musa was accepted by the Mahalkari Kundgel without the support of vouchers or acknowledgement of Shri Dawood Musa.	The account book will be shown at the time of next audit if necessary.	Dy.Custodian of E.P.may please state whether the procedure in the rule has been followed.
9.	Para 8 6(iii) ending 31-3-1951 Rent for Custody for movable property at Hubli. The property consisting of empty tins and barrels worth Rs.2536-0-0 only is remaining in the godown. Its disposal by auction may please be expedited in order to avoid recurring payment on account of rent of a godown and further loss due to deterioration of the property.	The Mamlatdar Hubli has reported that the movable properties in question have been disposed of by auction and the godowns have been released to their owners.	This may be verified in the next audit.
10.	Para 6 of A.R.ending 30-9-1951 Irregular withdrawal of money from Treasury:- The necessary adjustment of the amount + drawn on abstract bills by debit P.D.A. and credit to '87-Misc.' with the Custodian of the A.G.Bombay is still awaited. consultation	The T.O.Dharwar has been directed to effect necessary adjustments in consultation with the A.G. His report is awaited. He is being expedited. On receipt of his report compliance will be reported.	Report may be awaited.Dy. Custodian of E.P.should please expedite the Treasury Officer and ensure that the readjustment is carried out immediately.
11.	Para 8(i) Arrears of rent. The recovery of rent of Rs.85-15-0 is still awaited.	An amount of Rs.48/- has since been recovered. Steps are being taken by the Mahalkari Nargund to recover the remaining amount. Final report will be submitted on receipt of his report.	Recovery may please be verified in the next audit. Dy.C.E.P.is requested to take urgent action for recovery of arrears.
12.	Para 8(2a) of A.R.ending 31-3-1951: Kundgol Mahal: The account records pertaining to the transactions of Shri [illegible] and payment of Rs.[illegible]-3-9 were not produced for verification.	The audit point is noted and the account books will be produced at the time of next audit.	The books may be seen in the next audit.

	The same may please be produced at the time of next audit.		
13.	**Para 9(b) of A.R.ending 31-3-1951** Kundgol Mahal:		
	The sanction of Dy.Custodian of Dharwar to hire the godown at Gudgeri at Rs.75-10-0 per month is still awaited.	No report for according sanction to hire the godown at Gudgeri has been received in this office from the Mahalkari Kundgol. He is being directed to send his report immediately in this matter.	Dy.Custodian of E.P. should take urgent action in the matter & settle the item without further delay.
14.	**Para 11 of A.R.ending 31-3-1951:Hubli Taluka:**		
	The adjustment of Rs.2724-12-0 by credit to P.D.A. and debit to Revenue Deposit is still awaited and may please be expedited.	The amount in question has since been adjusted from R.D. to P.D.A. on 18-8-1952.	This may be verified in the next audit.
15.	**Para 12(a) of A.R.ending 31-3-1951:** Gadag cases of avoidable expenditure: Report to Govt.on the appointment of clerk and two watchmen at Gadag taluka when there was no sufficient work is awaited. Early action may be taken and order of Govt. communicated to this office.	The matter is under correspondence with the Mamlatdar Gadag.Action taken in the matter will be reported on the final disposal of the correspondence.	Dy.Custodian of Evacuee P. should expedite submission of the report. Dy.Custodian of E.P.is requested to intimate whether services of these persons have now been terminated.
		CURRENT AUDIT.	
4.	Non maintenance of registers: (a) The registers maintained by the Assistant Custodian were checked. But the Dy.Custodian of Evacuee Property has also got to maintain the consolidated accounts requisite registers etc. prescribed under the administration of Evacuee Property(Central) Rules 1950 as the P.D. A stands in his name. All the requisite registers may please be written from Taluka records and produced for Scrutiny at next audit.	The requisite registers have prescribed under the Administration of Evacuee Property (Central) Rules 1950 have since been maintained in this office.	This may be verified in the next audit.

	(b) The register of movable property maintained by the Mamlatdar ~~&~~ Assistant Custodian Gadag is found to be incomplete. This register may please be rewritten from the records authenticated by the Panchas and the discrepancy enumerated in para 7(iii) below investigated. The result, thereof may please be communicated to this office.	The report of the Mamlatdar of Gadag is awaited in this matter. He has already been expedited and compliance will be reported on receipt of his report.	Dy.Custodian of E.P.is requested to expedite the matter and forwarded final report to Examiner,O.A.D. under advice to this office.
5.	(a) Agricultural income of Shri Md.Usman Husenmiya Killedar of Nargund:- From the correspondence on the subject it was noticed that the above named person left India in the time of partition. He was declared as an evacuee on 27-1-1951 and one eighth share in the Agrl.income of his family consisting of eight brothers was declared as evacuee property. The agricultural income of Rs. 21-8-6 for the year 1951-52 alone has so far been recovered. Since the property vested in the Dy.Custodian from 15-8-1947(probable date on which the evacuee left India) vide section 8(a) and (b) of the Administration of Evacuee Property Act '50 the recovery of evacuee's share of agricultural income from 15-8-1947 onwards may please be effected under intimation to this office.	Steps are in progress for recovery of the agricultural income in respect of the evacuee property in question from 15-8-1947. On receipt of the final report from the Mahalkari Nargund Compliance will be reported.	- do -
	(b) Similarly the date on which the evacuee Shri Ahmedsab Mohuddin Khatib of Haveri taluka left India for Pakistan may please be ascertained and his share of agricultural income from the date recovered as only income for the years 1949-50 [illegible] 50-51 and 1951-52 has so far been recovered.	Enquiry is in progress regarding the actual date of immigration of the evacuee to Pakistan On completion of the enquiry necessary report will be submitted.	- do -
	(c) All such omissions may please be gone through and recoveries whenever necessary effected and credited to the [illegible]	There are no such other case in this district.	(This may please verified in the next and settled.

The exact amount of debt due to evacuee and for which the decrees have been passed we/re not available for audit. The total amount of debit due to each evacuee may please be ascertained and shown at the time of next audit as only an amount of Rs. 1040-1[illegible]-0 has so far been recovered.	him and will be shown at the time of next audit.	
II Custodian's fees Rs.8551-0-9: Credit of this amount to Govt.by debt to P.L.A. is still awaited and may please be expedited.	Custodian's fees amounting to Rs.4134-15-10- have been drawn by means of cheques from the P.L.A. by the Asstt. Custodians of Kundgol, Gadag,Hubli,Dharwar, Haveri,Navalgund and Ranebennur. The amount is being credited to Govt. The Astt. Custodians of Shirhatti,~~[illegible]~~ Ron and Nargund are being expedited to credit the custodians fee without further delay.	Attention of the Dy.Custodian of E.P.is invited to Rule 44 of the A.E.P. (Central)Rules 1950).Custodian fees are required to be credited by cheque every month. This has to be done by Dy.Custodian of E.P. A.C.E.Ps. are required to deposit full gross realisation in the Treasury for credit to P.L.A. The procedure in Rule 44 may please be rigidly followed in future.
III. Amount from Treasury of Abba Tayab alleged to have been kept there by Shri Jagadish seth Rs. [illegible]- The result of the investigation suggested in para 12(b) of the A.R.ending 30-9-1951 is still awaited and may please be expedited.	Mamlatdar's report is awaited.	The Dy.Custodian of E.P.may please investigate the matter immediately and forward his report to Examiner,C.A.D.under advice to this office.
IV Movable Property Rs.23,[illegible]-0-0: The Movable property actually in custody of the Dy.Custodian as on 31-3-52 consists of the following:- Hubli Rs. [illegible]-0-0 Ranebennur " [illegible]-0-0 Rs.[illegible] The large difference of Rs.23,[illegible]		This is a serious item and difference in movable property involved is considerable.Dy.Custodian of E.P. should make special arrangements for investigation immediately and report to Examiner,C.A.D.under advise to this office.

between the actual balance and that as per balance sheet is stated to be due to the following reasons- the movable property of the evacuee was symbollically taken possession of in Gadag taluka, on 24-9-1948 and its valuation in the Balance sheet was based on the ~~x~~ panch valuation of the property on that date. The actual possession of the property was taken on 25-10-49. During this interval business of the evacuee was allowed to be conducted, by the Evacuee's staff. The transactions of the business during this interval need to be fully enquired into to see that the movable property of the book value of Rs. 20,530-14-0 were duly credited to the P.L.A.		
I. Short collection of auction sale proceeds Rs. 100-8-0 . The recovery of Rs.100-8-0 (vide details of para 3 of the A.R. for the period ending 30-6-1950) is still awaited and may please be expedited.	-do-	Dy.Custodian of Evacuee Property is requested to expedite the matter and forward the final report without further delay.
VI. Sundry debtors: Rs. 17[illegible]-3-0 Clearance of this amount (Hubli Rs.[illegible]-3-5 Gadag Rs.11,[illegible]-11-3) recoverable from debtors of Evacuees is still awaited and may please be expedited.	Reports are awaited from the Mamlatdars of Hubli and Gadag.	- do -
VI Cash at Treasury as per departmental accounts, works out at Rs.1,10,[illegible]-3-5 as against Rs. 38,390-12-6 shown in the treasury accounts. The reconciliation of of this large difference, may please be effected in consultation with the treasury officer, at an early date.	The T.O. reports that the P.L.A. account was maintained in his office from 17-3-50 on being [illegible] authorised by the A.G. under his circular letter No.[illegible] [illegible] dt. [illegible]. Till [illegible]	

	P.A. account. The total amount credited in the form of 'Revenue accounts' for the five months previous to the opening of P.L. Account(from 17-3-50) comes to Rs.82990-10-4. This amount has now been taken to the P.L.Account and the A.G. has been requested by the D.C. to effect necessary adjustments in the accounts of his office. The total amount now comes to Rs.1,21,381-7-10 as against the departmental figure of Rs.1,10301-3-6. The difference is due to amount drawn on A.C. which has been debited to 57 Misc. instead of P.L.A. Steps are being taken to effect necessary adjustments immediately.	Action to rectify the difference should be completed immediately and final report forwarded to this office and the Examiner, C.A.D.
Para 8:- General	No replies furnished by the Deputy Custodian of Evacuee Property.	The state of accounts is for from satisfactory as reported by the Examiner,C.A.D. The Dy.Custodian of E.P. is requested to pay personal attention to the settlement of the outstanding audit item & improving the state of accounts.

Dharwar,
16 9/1962.

n (O.C.signed)
by Collr.)

for. Collector of Dharwar.

—oOo—

Accounts Officer,
Custodian of Evacuee Property, Bombay.

REHABILITATION DEPARTMENT
File No. R'55
S. No. 39214 D
Date 7 NOV 1952

No.CEP/Audit/ 16/III-52.

Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated 5th November, 1952.

To

The Examiner Outside Audit Department,
Universal Assurance Building, 4th Floor,
Sir P.M.Road, Bombay No.1.

Sub: Audit Report on the accounts of the Deputy Custodian of Evacuee Property, Dharwar for the Period ending 31-3-1952.

Ref: Your letter No.OA/Evac/ [illegible] dated 10-7-1952 forwarding the above audit report and Dy.Custodian of Evacuee Property Dharwar letter No. EVC/ADT dated [illegible] furnishing replies to the audit report, and in continuation of this office No.CEP/Audit/[illegible], dt.[illegible]

An annotated copy of the audit report furnishing the remarks of this office in column four is enclosed. The Deputy Custodian of Evacuee Property, Dharwar, is also being asked to take immediate action on these remarks and intimate compliance under advice to you.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

1.

Copy forwarded with compliments to :-

1. The Custodian General of Evacuee Property, 'P' Block, New Delhi together with a copy of the annotated audit report. in continuation of this office No.[illegible] dt.[illegible]
2. The Secretary to the Government of Bombay, Rehabilitation Department, Bombay.
3. The Secretary to the Government of Bombay, Finance Department, Bombay.
4. The Deputy Custodian of Evacuee Property, Dharwar with reference to his No.EVC/ADT dated 25-10-52. He is requested to take immediate action on the remarks furnished in column 4 of the annotated report and report compliance under inti to the Examiner, Outside Audit Department, Bombay

L.8/11.

S.No.	Objections raised by E.O.A.	Remarks of the office Inspected	Remarks of the Custodian.	Remarks of the Custodian General.	Remarks of the audit office.
1	2	3	4	5	6
(2)	**Para 3 of the A.R.ending 30-9-1950 Gadag Taluka:** Short collection of auction Sale proceeds of Dawood Mussa.	The amount of short collection is reported to be Rs. 110-0-0 and not Rs.109-8-0. The amount in question has been recovered by the Mamlatdar Gadag from the person concerned on 29-9-1952.	This may be verified in the next audit and settled.		
(a)	**Para 7 of the A.R. ending 30-9-1950:** Dharwar taluka: Delay in remittances of cash into treasury.	The Mamlatdar Dharwar reports that the amount of Rs.1059-0-0 was recovered on 25-4-50 and was kept in Taba as there were no orders for crediting the same to the P.D.Account of the Dy.Custodian of Evacuee Property. He further reports that as it was a new scheme and as there were no definite orders for crediting of such amounts the matter may be dropped. In view of the facts stated above there seems no objection to drop the matter.	Keeping the cash on hand for such a long period was irregular. In view of the explanation of the Asstt.Custodian of E.P.and as recommended by the Dy.C.E.P.The matter,however,may not be pursued.Dy.Custodian of E.P.is requested to enquire and verify whether incidental charges etc.incurred by the Asstt.C.E.P. has now been incorporated in the Cash Book. He is requested to report to Ex. C.A.D.under advise to this office.The Dy.Custodian of E.P.is also being asked to ensure that delays in remitting cash in Treasury do not recur in future.		
(b)	**Register of movable property of Gadag.**	The Mamlatdar of Gadag reports that the register of movable property has now been maintained. As regards the discrepancy between the actual balance sheet the P.D. of Gadag Division has been requested to investigate the matter and send the report. A copy of his interium reply dated 27-9-1952 is enclosed herewith for perusal. On receipt of his final reply further report will be submitted.	Further report may be awaited.		
5.	(a) Agricultural income of Shri Md.Usman Husenmiya Killedar of Nargund	The agricultural property of the evacuee consists of two survey Nos. namely 11/2 of Gomavur and 3 of Kasba of Nargund. The evacuee had half share in the former and 1/3rd in the latter. As regard S.No. 3 it is reported that the evacuee has given the land on advance lease after recovering the rent for 10 years. Hence no recovery of income ~~given the land on advance lease after recovering~~ in respect of this land is possible.	This may be verified in the next audit.		

		As regards S.No.11/2 it is reported that the evacuee had given the land on advance lease for three years from 1945-46 to 1947-48. It is further reported that there were full suspensions for the years 1948-49 and 1950-51. Hence it is not possible to effect the recovery of income from the land for the years 1947-48, 48-49 and 50-51. An amount of Rs.10-9-0 being the income of the land for the year 1949-50 alone has since been recovered. Besides these two properties the evacuee has left his share in one house bearing C.T.S.No.2221 which is reported to have not been in a position to fetch any appreciable rent.	
6b	(b) M.A.Latiff's house.	The house in question has since been leased out.	This may be verified in the next audit and settled.
7.	4(a) National Savings Certificates of Kathewadi of Nargund.	It is reported that the brother of the evacuee informs that the National Savings Certificates are not with him and that they have been taken away by the evacuee to Pakistan. Hence it is not possible to obtain the possession of the National Savings Certificates and to keep them in the Sub-treasury as advised by the audit. However the Sub-Post Master Nargund has been instructed not to transfer the ownership by sale or by encashment as the ownership of the same vests in the Dy.Custodian.	- do -
	(b) Dividend due to Kathewadi of Nargund.	It is reported that the Agent of Belgaum Bank Nargund has credited Rs. 62-8-0 as the dividend on Rs.250/- due to the Evacuee from the date he left for Pakistan. It is further reported that an amount of Rs.10/- has been recovered from the K.C.C.Bank as the dividend due to the evacuee for the years 1948-49 and 1949-50. It is also reported that the dividend amount for the year 1947-48 could not be credited as the same was not claimed within three years and hence it was lapsed, as per Bank's Bye-Law No.50.	This may be verified in the next audit.

page...3.

XII	Amount from Treasury of Abba Tayab alleged to have been kept there by Shri Jagdish Seth Rs. [illegible]80-6-6	**Balance sheet.** The Mamlatdar reports that the cash box was opened in the presence of the panchas. The Panchanama drawn at the time of opening of the sealed cash box has been traced out by the Mamlatdar Gadag and it will be shown at the time of next audit if required.	The Panchanama may be shown to audit in the next inspection.

Dharwar,
30/10/1952.

Accounts Officer,
Custodian of Evacuee Property, Bombay.

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o. c. signed by Collector.

for Collector of Dharwar.

D

For information

21/11/12

Supdt

Await with p/s

opy.

Subject:- Audit Report on the P.D.Account of the Deputy Custodian of the Evacuee Property, Dharwar for the period ending 31st March, 1952.

No.EVC/Audit.
Gadag, 27-9-1952.

Sir,

Kindly refer to your Demi Official letter No.EVC/Adt. dt.20-[illegible]-1952. Symbolical possession of the Evacuee Property was taken on 24-9-1949. On that date the value of the movable property was ostimated at Rs.40,000/- and odd. The movable property consiste of goods(ten etc.) kept for salo. Though possession of it uas take over on that date the Evacuee's staff was in charge of the goods and they were allowed to sell them. The sales continued till 25-10-1949 when the actual possession of the entire property was taken over. During the period of one month or so, the sale proceed were being credited to the accounts. By 20-10-1949 the value of the goods was naturally reduced and the difference is stated to be Rs.20,530-14-0. What is now required to be seen is whether the goods sold during the period was worth that much amount. Regular accounts have been maintained during the period. But the difficulty is the accounts are in Gujarati which our clerks do not know. No clerk knowing Gujarati has been compiling the accounts in Kannad with the help of a gentleman knowing Gujarati has been engaged. The clerk in Charge of the compilation has been compliling the accounts in Kannad with the help of a gentleman knowing Gujarati. He has now come upt to 16-10-1949 and has promised to complete the accounts within a couple of days. After the accounts are completed I will verify them and let you know what the real state of affeirs, is. What I could gather from the accounts so far prepared is that the irregularity, though it looks serious, is not so as to the embezzlement of money. The difference of Rs.20,530-14-0 pointed by the Auditor is not real. In lieu of the goods worth Rs.20,530-14-0 some cash has been actually received on the date of actually taking over i.e. 25-10-1949. The only point to be seen is whether the whole of Rs.20,530-14-0 has been recovered. I will verify this on completion of the accounts and submit my further report during the course of the next week.

Yours obediently,

Sd/- S.G.Bhagoji.

Shri R.J.Rebello, I.A.S.,
Collector of Dharwar.

RHD
D

For information

10/12/12

Supdt

Copy.

Sub: Audit report on the Personal Deposit Account of
Deputy Custodian of Evacuee Property, Dharwar for
the periods ended 30-9-1951 and 31-3-1952.

****

Letter. No.EVC/ADT.
Office of the Collector,
Dharwar, 27-11-1952.

The Accounts Officer,
Custodian of Evacuee Property,
Bombay.

Reference your No.CEP/Audit/16-3-52, dated 12-11-1952, and CEP/Audit/16/9-51, dated the 19-11-52.

The Senior Auditor of the Outside Audit Department has stated orally that it is the practice of the O.A.D. to bring forward all the outstanding points of the previous audit in the next audit. He has further stated that it is sufficient if the audit notes for the period ended 30-9-1952, are replies to. The audit for the period ending 30-9-1952, took place on 20th, 21st and 22nd November, 1952, and all the outstanding points of the previous audit have been carried forward in the current audit note. The replies to the same are awaited from the Mamlatdars and Mahalkaries concerned. They are being expedited, and replies will be submitted on receipt of their reports. When replies are sent to the audit note for the period ending 30-9-1952, references will be given to the serial numbers in the previous audit notes.

Sd/--------

For Collector of Dharwar.

Para 9(a) of A.R.ending 31-3-51:- The accounts books should be produced at the next audit.

Para 9(b) of A.R.ending 31-3-51:- The C.E.P.is being requested to submit a further report at once.

Para 11 of A.R.ending 31-3-51:- This adjustment made may be verified at the next inspection.

Para 12(c):- The C.E.P.is being asked to submit a further report at a very early date.

Current Audit.

Para 4(a):- All the registers should be shown to auditors at their next visit.

Para 4(b):- The C.E.P.is being asked to submit the final report regarding the completion of the register.

Para 5(a):- The C.E.P.is being requested to look into the matter personally and submit his report without any further delay

Para 5(b):- ------- do --------

Para 5(c):- This may be verified at the next inspection.

Para 6(a):- The Custodian is being asked to take special steps for the recovery of arrears and submit his further report immediately.

Para 6(b):- This may please be looked into by the auditor at their next visit.

Para 7(a):- The final report of the Dy.C.E.P.is awaited. The Custodian is being asked to expedite the case.

Para 7(b):- ---------- do ----------

Para 7(c):- The Case may be re-examined by audit at the next inspection.

Para 7(c)(II):-The C.E.P.is being asked to submit a further report whether the administration charges and Custodian's fee have bow been adjusted in all cases by the Dy.Custodians concerned as required under rule 44 of the Administration of Evacuee Property(Central) rules,1950.
Para 7(c)(III):- The C.E.P.is being requested to look into this case personally and submit his report at a very early date.
Para 7(c)(IV):- The C.E.P.is being asked to communicate the result of the investigation if any made by the Dy.Custodian together with his report and comments.
Para 7(c)(V):-Kindly see remarks against para (2) above.
Para 7(c)(VI):- The C.E.P.is being asked to pay his special attention to this case and take immediate action for the recovery of the amounts due from the debtors of Evacuee and submit his final report within one month of the receipt of this report.
Para 7(c)(VII):- The C.E.P.is being asked to submit a final report immediately whether the necessary adjustment has since been made and the Cash balances in Treasury and in the departmental cash book have now been~~xxx~~ reconciled.
Para 8:- The C.E.P.is being requested to take special steps to improve the accounts and to settle all the old objections as soon as possible.

Your are requested to forward your further replies early.

R55
45566 D
1952

24.2.52
Accounts Officer,
Custodian of Evacuee Property, Bombay.

Copy to :-
1. The Custodian General of Evacuee Property,with ref.to letter referred to above.
2. The Examiner,O.A.D.,Bombay.
3. The Secretary to Govt. of Bombay,
Rehabilitation Department, Bombay.

for information

No.CEP/Audit/16/III-52.
Office of the Custodian of Evacuee Property,
Mercantile Bank Building, Fourth Floor,
Mahatma Gandhi Road, Fort, Bombay-1,
Dated the 23rd December,1952.

To
The Collector & Deputy Custodian of
Evacuee Property, Dharwar.

Sub: Audit Report on the Personal Deposit of the Deputy Custodian of Evacuee Property,Dharwar for the period ended 31st March,1952.

Ref: Custodian General of Evacuee Property's letter No. 1/2(18)/2/(SAA)/52,dated 11-12-52,to Examiner,Outsid and copy to this office.

-.-.-.-.-.-.-.-.-.

I am to give below the remarks of the Custodian General of Evacuee Property, New Delhi, on the annotated report on the Audit Report on your Personal Deposit Account for the period ended 31st March,1952, copy of which was forwarded to you under this office even number dated 20-10-1952.

Previous Audit.

Para 2 : of the A.R.ending 30-9-1950. The Custodian of Evacuee Property is being asked to submit a further report if any received from the Dy.Custodian of E.P.

Para 3:- The short collection of auction money is a serious irregularity. The C.E.P.is being asked to look into the matter personally and submit his report immediately together with the explanation of the persons concerned for this irregularity. In case the amount has not yet been realised, it may be considered why it should not be recovered from the officials responsible for the non-recovery.

Para 4:- The C.E.P.is being asked to submit a further report with full facts of the case at an very early date. The Deputy Custodian may be asked as to why the amount has not yet been recovered from the persons in fault as ordered by the Custodian in his letter dated 1.7.52.

Para 6:- The register may be seen at the next audit.

Para 7:- The C.E.P.is being asked to submit a further report at once as to whether the Mamlatdar has since remitted the amount in the Treasury, if not what further action has been taken in the matter. The action taken against the Mamlatdar should also be stated.

Para 8:- The C.E.P.is being asked to look into this case personally and submit his report immediately.

Para 11:- The delay in the disposal of audit reports is brought to the special notice of the Custodian.Necessary instructions should at once be issued to Deputy Custodian to settle all the outstanding objection without further delay.

Para 5 of A.R.ending 31-3-1951:- The accounts books may be produced to auditors at the next inspection. In the mean while the C.E.P.is being asked to submit the report,if any received from the Dy.C.E.P.regarding observance of rule 22 of the Administration of Evacuee Property(Central)Rules 1950,in this case.

Para 9(iii):- The facts may be verified at the next audit.

Para 6 of A.R.ending 30-9-1951:- The C.E.P.is being asked to submti a further report at one.

Para 8(i):- The C.E.P.is being asked to submit a further report regarding recovery of the balance of 37-15-0.

Contd...(2).